Prev
Med 130-07 (182)

1901
(Medical)

File No. 55-11

Serial Nos. 182.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 182

Part B. for March, 1912.

SUBJECT.

Audit of the accounts of the Senior Surgeon's Office

The Comptr, no. 1256/Z.A.D. 80 & 18/29.8.11: Submits -- report on the result of the audit of the accounts of the Sen. Surgn's Office with the remarks of the Sen. Surgn and suggests that the Sen. Surgn's Office may be removed from the list of Offices whose accounts have to be test-audited by the Local Audit Staff.

to the Offg Sen. Surgn & Comptr, no. 6538-9 & 12.3.12: Records with certain observations serial no 1 supra.

M. N. Anantalwar
17.4.12.

G. R. S. 58

G.R.S. 11]

1911-12

GENERAL AND REVENUE SECRETARIAT.

(Medical)

NOTES.

File No. 55-11

FILE HEADING.

Audit of the accounts of the Senior Surgeon's office.

From

The Comptroller.

No. 1256 C.A.&E.C. Dated 18/29.8.11. Received 1.9.11.

Diary No. 1267	Enclos. 1	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

~~Forwards~~ submits a report on the result of the audit of the accounts of the Senior Surgeon's office with the remarks of the Senior Surgeon and suggests that the Senior Surgeon's office may be removed from the list of offices whose accounts have to be tested by the Local audit staff, as stated in para 6 of his letter No: 3331-O.A.D. of 12.11.08.

NOTES AND ORDERS.

The irregularities brought to notice are noted below:—

(1) A sum of Rs 2 advanced to a peon Ramanna on account of railway fare for going to Mysore was not adjusted till 18.11.10.

NOTES—First sheet.

GPB -30,000—20-3-06.

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General and Revenue Secretariat.

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(2) The permanent advance & other undisbursed amounts are reported to be in the custody of the Head Clerk. It is a question whether the arrangement may be permitted to continue.

(3) The corrections in the Cash Book have not been attested.

(4) Witness batta payable to Miss Ayachennal was sent to the Medl officer in charge of the Victoria Hospl for payment to the party instead of being credited to Govt as it should have been. The necessary adjustment is stated to have been since effected.

(5) certain defects were found in the Contingent register. Vide para 10 of the Audit report

(6) The Stationery Stock account has not been verified and the prescribed certificate affixed thereon. The Senior Surgeon has promised to attend to this in future

(7) certain discrepancies were found between the abstract Register of T/a bills and the Invoices of Bills.

2. The following suggestions are made by the auditor:—

(1) To record in the cash book the receipts from the Treasury on account of pay & batta and their disbursements to the parties concerned.

* relating to transactions of Medl institutions in the State.

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The Senior Surgeon has noted that the suggestion will be given effect to, if directed by Govt (vide para 7 of the report).

(2) To record in the cash book a certificate as to the ~~fact~~ cash on hand being counted and as to the result of such counting.

(3) In order of Govt to issue ~~an~~ laying down instructions in the matter of recovery from Med. Pupils of the amount spent on account of their training as Hospl Asstts, if they fail to serve the State for a prescribed period according to the covenants executed by them — ie whether the recovery should be made in a lump sum or by instalments. Vide para 17 of the ~~Sec~~ report — and the Senior Surgeon's remarks against it.

(4) To maintain a separate register showing the recoveries from Med. Pupils acting in contravention of the terms of the covenants executed by them. The Senior Surgeon says that there recoveries are noted in the cash book and no register is separately maintained.

3. In para 19 of the report — it has been brought to notice that the Accountant of the Senior Surgeon's office has not yet passed the Accounts exam^n as directed in para 7

NOTE—Contn. sheet.

GPB—50,000—12-8-10

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of C.G.O nos. 6116-7 & 27.12.07. The Secl 1130-07-2
Senior Surgeon states that the Accountant will appear for the examn at the next opportunity.

4. Draft C.G.O on the report will be issued after orders are passed with reference to the irregularities and suggestions noted above and other points, if any, contained in the audit report.

5. In forwarding the audit report the Comptroller invites reference to para 6 of his letter no: 3331 & 12.12.08 and suggests that the Senior Surgeon's office may be excluded from the list of offices whose accounts have to be audited by the local audit staff. orders are required on this point also.

put up has been sent to Branch II for the file and the letter.
File now put up Hag R Rm

Rm (6.)
26.9.14

6. Please put up a draft order recording with the following observations:-

(1) Para 5 of the report - It is suggested at the end of this para that receipts from the Treasury on account of pay and batta and their disbursement be entered in the Cash Book. It is not usual to include these items of

Serial No.

receipts in the Cash Book - The Acquittance roll shews the amount of pay ~~and~~ drawn and disbursed and it is believed that bills relating to ~~pay~~ batta are included in the Register of T. A bills - Entries relating to these in the cash - book seem therefore to be unnecessary.

(2) Para 6 of the Report - A certificate should be recorded.

(3) Para 8 of the Report - The repetition of the ~~same~~ irregularity is to be noted with regret -

(4) Para 10, Sub para (a) - Excess expenditure should as far as possible be avoided by a careful forecast of the demand.

(5) Para 17 - It is not necessary to alter the form of covenant - In special cases in which the Senior Surgeon considers that the amount may be allowed to be repaid in instalments, it is believed that a reference is made to Govt ~~and~~ for the concession being granted - If it is otherwise, it may

GPB—50,000—12 8-10

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be ordered that such cases should be reported to Govt for orders.

(6) Para 18. A separate register may be ordered to be maintained.

(7.) Para 19 - This may be noted.

7. As suggested by the ~~Comptroller~~ Comptroller, the Senior Surgeon's office may be excluded from the list of offices whose accounts have to be ~~kept~~ audited by the L. A. staff.

30-9-11. JWW

8. Draft - G.O. Issued.

Rev (61) Secy) 4.10.11 JWW
2.10.11.

9 Sd C. Dewan

JWW 19.10.11

10.

May be approved JWW 20/10/11

114048/26.10.11

JWW 23-10-

11 Draft approved by Dewan

12. Issue JWW

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

7

Med File No. 55 of 1911-12

Serial No.	
2	To the Offg Senior Surgeon & the Comptroller G.O no: 6538-9 & 12.3.12. Records Sl no. 1 with certain observations with refce to the points contained in the audit report and directs that the accounts of the Senior Surgeons office need not be subjected to periodical test-audit by the local Audit Staff but that they should be occasionally inspected and reported upon

NOTE—Contn. sheet.

GPB—50,000—12-8-10

It is requested that in future, all communications on the subject No. and date of this letter the distinguishing letters below number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 1256 — L.A.D. 80

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

Dated Bangalore, the 18th August 1911.

DIARY No. 121

19 11 - 19 12

SECTION Genl

FILE No. 55 - 11

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

C. S. Balasundaram Iyer, ESQ., B.A.,

Offg: *Secretary to the Government of Mysore,*

General and Revenue *Department.*

SIR,

I have the honor to submit herewith for the information of Government the Audit Report embodying the result of the examination of the accounts of the Senior Surgeon's Office with the remarks of the Senior Surgeon. The accounts of this office were audited 5 times. As stated in para 6 of my letter No.3331 L.A.D. of the 12th December 1908, I would suggest that this office may be removed from the list of offices, whose accounts have to be test-audited by the Local Audit Staff.

I have the honor to be,

Sir,

Your most obedient servant,

For Comptroller.

24/8

.....Department.

19/ .

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

.....Dept.

Dated

Despatched 29-8-11

Received

No. 1256/80 Ex Report

Subject matter.

Submitting for information Govt Audit Report embodying the result of the examination of the accounts of the Executive Engineer Officer

Encl to Memo 55 - 11 dt 1. 2

Report on the test audit of the accounts of the Senior Surgeon's Office.

The audit was commenced on the 18th November 1910 and completed on the 30th Idem and the period of accounts covered by the audit is from 1st July 1907 to 18th November 1910.

2. There is no change in the books of accounts maintained.

Result of Audit.

3. The cash on hand on 18th November 1910 was Rs.51-8-1 and this sum agreed with the cash book balance.

The total cash balance on hand ought however to have been Rs.59-10-10 including Rs.9-10-10 pay of passed Medical pupil Minezes for 12 days in August 1909 received from the Medical Officer in charge of Victoria Hospital on 8th November 1910 in part adjustment of the amount of scholar-ship to be refunded. The difference of Rs.8-2-9, is made up of the following pay-ments made but not yet recouped.

(1) Amount advanced to peons on account of Railway fare on

(a) 5th March 1909.....Rs.2/-

(b) 20th October 1910...Rs.2-0-3.

(2) Contingent expenses incurred from 1st November 1910 to 12th November 1910..... 4-2-6.

Total. 8-2-9.

There is every arrangement to watch the recovery of advances made, otherwise this would not have stood as a solitary instance.

The amount will be adjusted by drawing the same on a Supplemental D.A bill.

This will be done hereafter now that it is pointed out by the auditor. The fact that the adoption of this procedure was not advocated by any auditor previous to this audit, indicates, I am led to believe that there are no hard and fast rules laid down on this point. If the Government should order the suggestion to be given effect to, it will be done.

1(a) was advanced on 5th March 1909 to peon Thamanna on account of Railway fare for going to Mysore and it remains unadjusted up to date. It was explained that the travelling allowance has been omitted to be drawn and the advance is still outstanding. Evidently there is no arrangement to watch the recovery of advances.

4. The permanent advance and other undisbursed amounts on hand are in the custody of the Head clerk.

5. There is a cash book maintained in which the transactions connected with the following are noted:-

(1) Permanent advance.

(2) Contingent amount.

(3) Witness batta.

(4) Amount returned by the attender etc. out of the advance made for Camp expenses.

(5) Amounts recovered from peons towards adjustment of advances.

(6) Amount of furlough allowances of Hospital Assistants ~~returned undisbursed~~.

(7) Refund of scholarship amounts.

But the receipts from the treasury on account of pay and batta and their disbursements to the parties are not at present shown in it. Since a cash book has been maintained it would be well to record these transactions also therein.

6. The Cash book is attested by the Personal Assistant to the Senior Surgeon at the end of each month, but there is no certificate to say that the cash balance was ever verified by actual count. It is however said that the Personal Assistant satisfies himself as to the correctness of the cash balance before initialling the Cash book. It will be well to record in the Cash book the fact of having ... counted the cash on hand and the result of such counting. There are some corrections in the Cash book which are not attested.

The totals of the Cash book were ... checked and found correct.

7. The advance of Rs.41-7-3 shown in the last report has since been recovered and adjusted.

8. A sum of Rs.5/- was received on 26th July 1907 from the Sub Judge's Court, Bangalore, towards witness batta payable to Miss Ayachammal, and it was sent to the Medical Officer in charge of the Victoria Hospital for payment to the party. Article 625(b) Mysore Service Regulations requires that all such amounts should be credited to Government. Para 3 of Government Order No. 6116-7-Medl.130-07-2 dated the 27th December 1907 is also to the same effect. The amount paid to the party has therefore to be recovered and credited to Government.

This is being done now.

Will be attended to in future.

The amount along with the Summons was sent to the Medical Officer for needful being done. It has since been ascertained that the necessary adjustment has been made.

Para 10. (1) This will be done in future.

(2) As this register relates to the transactions of Contingencies, monthly totals were noted, as such a course was not warranted by Art: 91 C A C Part I

This will be done in future.

(3) As noted, the total of each months bill was entered in the coloumn prescribed for it. It represents the total expenditure incurred under various heads during that month.

Since the auditor desired the total for the year under each sub head to be entered as an additional information to enable him to ascertain whether the expenditure was within the grant sanctioned for each such head it was done at the nick of the moment and the total entered in pencil to be inked after verification. The figures of various institutions under various heads for a period of 3 years had to be totalled up in a day, consequently there occurred a few clerical errors. They have all been rectified now.

(4) The re-appropriation could not be effected owing to the fact that the excess expenditure quite unforeseen as they were, having been incurred in the last month of the year was, as a matter of course reported to this office after the close of the year when no re-appropriation could be effected by reason of lapse of funds with the close of the official year. To make the matter more clear, the following may be quoted as an instance.

A sum of Rs 522/- was allotted under the miscellaneous of the Lunatic Asylum.

The average monthly expenditure was Rs 38-8-0 and up to the end of May 1909, the expenditure amounted to Rs 423-8-0 While in the month of June 1909 the Expenditure rose to Rs 107/- The total expenditure thus exceeded the allotment by Rs 8/- and owing to the close of the year, no re-appropriation could be effected.

It occurred similarly with regard to the Diet charges also.

Again in the General Hospital, Mysore, the allotment under Hospital Necessaries was Rs 1650/. Up to the end of

P. T. O.

of April 1910, the average expenditure was Rs 137/-. The D.C bills for May & June which were received in this office in July and August 1910 respectively, showed the expenditure had gone above the average and thereby exceeding the grant by Rs 10/.

Even the re-appropriations sanctioned by this office at the close of the year and immediately intimated to the Comptroller were refused to be accepted on the ground that the intimation reached them after the close of the year - while no instructions as to the mode of adjusting such excess expenditures were issued by the audit office.

Hence the inference that excess Expenditure under any sub-head could be adjusted out of the Savings accrued in that Institution to which the excess expenditure related, or from the Savings of the Medical Budget in general.

To give an idea of the excess expenditure which was not covered by re-appropriation it may be noted that a sum of Rs 0-3-5 is also brought under the list of items not covered by re-appro-priation.

12. Stationery Stock and Issue Registers.

This is kept up to date and the stock on hand agreed with that shewn in the Register.

The Stationery stock account has not been verified and the necessary certificate affixed as required by the Stationery Rules. This has been promised to be done in future.

Abstract and Detailed Register of Travelling allowance bills.

13. The abstract register is posted only up to 16th November 1910 and it is said that subsequently i.e. between the 16th and 29th November 1910 none were received or despatched. The unpassed bills on hand on 16th November 1910 was 42.

14. On 5th March 1910 the balance of bills on hand should have been 224 as detailed in the margin, whereas that shewn in the abstract Register is only 149. A remark is made in pencil in the Register that the difference of 75 bills represents the "bills sent to Government and those retransmitted to the Comptroller's Office etc. from time to time. But the dates on which these bills were sent up for their number are noted any where.

On 26-2-1910 No. of bills on hand 254.
On 5-3-1910 No. of bills received 0.
--do-- passed and sent to the Comptroller's Office. 30.
224.

15. From the entries in the Detailed Register it was found that there are delays between the dates of receipt of bills in the Senior Surgeon's Office and those transmitted to the Comptroller's Office for audit. A few instances in which such delays amounted to more than a month are given in the statement appended to this for information.

16. The following are some of the differences noticed between the Abstract Register and the Invoices of Bills.

Invoice No. and date	No.of bills despatched to Comptroller's Office.	No.of bills shewn in the abstract Register.	Excess shown in the register maintained in the Senior Surgeon's Office.
8 dated 9-11-09.	73	76	3
1 dated 6-8-10	(174-2) 172	173	1.

2 bills (Nos. 53 and 129 of the Invoice) have been remarked in red ink as "not sent".

Miscellaneous.

17. Medical Pupils and Nurses who are given Scholarships by Government enter into a covenant with the Government to serve them for a period of seven years after receiving the certificate of qualification as Hospital Assistants and in case of failure to refund the whole amount of the stipend or pay received by them.

This I consider a pure and simple administrative matter and as such it may be left to the Discretion of the Head of the Department, and the observations of the auditor may be restricted to accounts matter only.

The apparent excess number shown represents the number of bills sent to Comptroller a Second time, with replies on observations when it is not possible to retransmit the bills with fresh invoices - as they form a subject for Correspondence. Hence the difference between the number shown in the invoice and that shown in the Abstract Register.

No covenants are prescribed for nurses.

From the form of agreement in use (and hereto attached) it is not clear whether the refund should be in one lump or instalments and if the latter who the authority to fix the number and the amount of instalments is. An order of Government in the matter seems therefore necessary.

18. The following recoveries were made under the orders of the Senior Surgeon during the period covered by the audit, but there is no register maintained at present showing the amounts ordered to be refunded and the amounts, from time to time, recovered and remitted to the treasury. Such a register is absolutely necessary if the recoveries and their remittances to the treasury are to be carefully watched as they should.

Name of Hospital Assistant.	Amount due.	Date of Recovery.	Amount recovered.	Date of Remittance to Treasury.	Balance due.
Miss Pereira ———	594-2-4	6-9-1909	594-2-4	8.9.1909	0-0-0
W.G. Minezes. ———	678-2-9 (In 30 Instalments)	22-6-1910	67-8-0	30-7-1910	—
		22-9-1910	45-00	28-9-1910	
		20-7-1910	22-8-0	30-7-1910	
		8.11-1910	9-10-10	30-11-1910	520-10
		22-11-1910	12-13-2		

19. It is ascertained that the accountant of the Senior Surgeon's Office has not passed the Mysore Local Service Account Examination as directed in para 1 of Government Order No. 6116-7/Medl. 130-07-2 dated 27th December 1907.

Officer in charge of
Outside Audit Deptt.

Comp D.1 16/2

Contingent Register of

Senior Surgeon's Office.

9 This is correctly kept and calls for no remarks.

Contingent Register shewing the transactions of the Medical Institutions in the State.

10. The following defects were noticed-

(1) The entries in this register are not attested by any one.

(2) Progressive totals are made in this Register not monthly. In the case of some Institutions quarterly pregressive totals are given and the rest have not even the totals.

(3) A few mistakes were found in the yea totals entered in some of the Colum of the Register and they are all in pencil.

(4) The expenditure under certain heads have exceeded the Budget grants and no steps have evidently been taken to cover the excess expenditure by re-appropriation.

Acquittance Roll.

Service Books.

List of Periodicals.

Service labels accoun

Insurance Premium Receipt books

List of Furniture.

11. These are all correctly kep.

Stationery

ill this is done now by the Senior Surgeon at his discretion and the same practice may continue.

number of instalments paid ing noted in the cash book e regular payments are watched, as such no separate is maintained.

as not able to appear for the examination owing to circumstance beyond his control, but he will d so in the next opportunity to qual himself further.

I Consider him in no way behind the generality of accountants; he is sharp, quick and evinces a high order of intelligence.

23/8/11

(Sd) S. V. Ramaswamiengar
For Offg Senior Surgeon Mad

Agreement Form.

Station .....

Dated .....

I the undersigned residing at
do hereby covenant and agree to serve as an Hospital Assistant under the Government of His Highness the Maharaja of Mysore for a period of 7 (seven) years from date of receiving certificate of qualification as Hospital Assistant.

2. I further covenant and agree not to relinquish the service of the said Government without its sanction and to refund the whole amount of stipend or pay received by me, were I to leave the service without such sanction either before obtaining qualification as Hospital Assistant or for 7 (seven) years after obtaining the qualification of Hospital Assistant.

3. I further covenant and agree to serve as Passed Medical Pupil after obtaining the qualification as Hospital Assistant till an appointment as 3rd Class Hospital Assistant is offered to me by the Government.

4. I further covenant and agree to abide by all the rules and regulations made or hereafter to be made in respect of stipendiary students both during their precollegiate and collegiate courses.

Witnesses. Medical Pupil.

1.....

2.....

Statement showing the delays between the dates of receipt of bills in the Senior Surgeons Office and their transmission to the Comptroller's office.

	Names of Hospital Assistants	For the month of	Amount of the bill	Date of receipt in the Senior Surgeons Office	Date of despatch to the Comptroller's office
07/08.	A. Luigamah	April 07	3 - -	7. 5. 07	8. 8. 0
08/09.	Thirumal Rao	Feb 08	13 8 -	13. 3. 08	20. 4. 08
	C. Venkatrao	Decr 08	- 10 -	14. 1. 09	4. 3. 09
	Mamundi Pillay	Feb 09	9 8 8	11. 3. 09	16. 4. 09
	Sreekantaya	— do —	31 8 6	12. 5. 09	22. 6. 09
	Moonisawmy Raidu	Jany 09	1 9 -	22. 2. 09	16. 4. 09
09/10	Abdul Khadar	May 10	28 2 7	13. 6. 10	6. 8. 10
	— do —	June 10	1 12 -	13. 7. 10	22. 8. 10
	V. Arivanandum Pillay	Sept 09	3 12 -	20. 10. 09	22. 12. 09
	C. Basappa Chetty	June 10	4 10 -	1. 4. 10	3. 6. 10
	Gundappa	May 10	3 4 -	13. 6. 10	6. 8. 10
	Multiah	— do —	80 6 -	13. 6. 10	6. 8. 10
	Muthusawmy Pillay	— do —	25 12 -	11. 6. 10	6. 8. 10
	Munisawmi	March 10	7 8 -	30. 4. 10	3. 6. 10
	T. Maseherenaa	May 10	103 -	11. 7. 10	20. 10. 10
	Narasinha Char	April 10	21 8 -	3. 6. 10	6. 8. 10
	Sreekantya —	May 10	3 - -	11. 6. 10	6. 8. 10
	Sheik Abdulla —	Nov 09	4 12 -	13. 12. 09	17. 1. 10
	Krishna Rao	— do —	3 - -	14. 12. 09	17. 1. 10

5

12

G.R.S. 28.]

File No. 55-11

Serial No. 2

Diary No. of letter replied to 726/

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(Secl)

the 19

Date of issue 12-3-12

Signed by Mrk M.R.

READ—

Letter no: 1256 / L.A.D 80 dated the 18th August 1911 from the Comptroller forwarding the report on the audit of the Accounts from 1st July'07 to 18th Nov'10 of the Senior Surgeon's Office vide ~~Order in Letter No.~~ the remarks of the Senior Surgeon and suggesting that the Senior Surgeon's Office may be excluded from the list of Offices whose accounts have to be test-audited by the local audit staff.

SUBJECT.

GPS—10,000—29-9-10

12

Order thereon: 6538 9 Med 55-11-V 9.12.3.12

Recorded with the following observations with reference to the points contained in the audit report:—

(1) As the acquittance roll shows the amount of pay drawn and disbursed and the bills relating to batta are, it is believed, included in the Register of travelling allowance bills, it seems unnecessary to include in the Cash Book as suggested at the end of para 5 of the Auditor's report, the receipts from the Treasury on account of pay and batta and their disbursements.

(2) The certificate referred to in para 6 of the report should be recorded and corrections in the cash-book should be invariably attested

(3) In para 8 of the report it is again brought to notice that fortunes batta payable to this Agricultural Civil Surgeon was not created to get as it should have been. The repetition of the more than once irregularity pointed out to the Civil Surgeon is regretted. It is noted, however, that

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

necessary adjustment ~~is stated~~ ~~to have been~~ has been / has since effected.

(4) With reference to para 10 of the auditor's ~~record~~ report — and the Senior Surgeon remarks thereon, the Senior Surgeon is requested to see that expenditure in excess of budget grants is avoided as far as possible by a careful forecast of the demand under each item of expenditure.

(5) ~~Paragraph~~ The Covenant prescribed in the case of Stipendiary Medical Pupils requires no alteration. ~~2 Special~~ Cases deserving of consideration the Senior Surgeon may report the facts to Govt and obtain their orders in the matter of recovery by instalments instead of in one lump sum, of the Amount spent on the education of the Medical Pupils concerned, if any.

as suggested in para 17 of the Report - On breach of the Covenant, the whole of the amount paid is repayable at once but in special cases where it is proposed to allow repayment in instalments, the orders of Govt should be obtained

(6) A Separate register showing the amounts recovered under Medical Pupils Bonds should be maintained as suggested in para 18 of the report.

2. The remark of the Senior Surgeon against para 17 of the Auditor's report that the Accountant of his Office will appear for

GPB—10,000—22-2-11

15

the Supare local Service ~~ex~~ Accounts

Examn ~~and check~~ at the

next opportunity is noted. The passing

of the examn by the Accountant

Shall be noted upon.

3. In accordance with the Comptroller,

are pleased to

you ~~direct~~ that the Accounts

of the Senior Surgeon's Office need not

be Subjected to test audit ~~examination~~ ~~in future~~

by the ~~Senior~~ local audit Staff. But they should be

occasionally inspected & reported upon

CHK 18/10/74

~~HHE~~ ~~A~~ Secy

18/10/74

20/10/74

To the Offg Senior Surgeon

" Comptroller.

2.10.74

SCB WB

MH/3